

In The United States Court of Federal Claims

Nos. 07-06T, 07-706T, 08-135T, and 08-605T

(Filed: May 7, 2010)

PRINCIPAL LIFE INSURANCE COMPANY
AND SUBSIDIARIES, et. al.,

Plaintiff,

v.

THE UNITED STATES,

Defendant.

ORDER

On March 22, 2010, the parties filed a proposed discovery plan for Phase II of this litigation, which provides for discovery on claims involving (i) custodial share receipts; (ii) perpetual securities (including penalties); and (iii) previously taxed income (including penalties). Accordingly, the court adopts the following schedule for Phase II discovery:

1. On or before October 1, 2010, the parties shall determine whether a representative transaction(s) may be selected for one or more of the three Phase II issues, the disposition of which would control by stipulation all remaining transactions in the relevant issue;
2. On or before May 1, 2011, fact discovery shall be completed;
3. On or before June 1, 2011, the parties shall disclose their expert witnesses and submit their expert reports;
4. On or before July 1, 2011, the parties shall disclose their rebuttal expert witnesses and submit their rebuttal expert reports;
5. On or before September 1, 2011, expert discovery shall be completed; and
6. On or before September 8, 2011, the parties shall file a joint status report indicating how this case should proceed.

The court denies, without prejudice, defendant's request to modify the discovery limitations in the RCFC. Defendant may file a motion seeking specific relief from those limitations as the need arises.

IT IS SO ORDERED.

s/ Francis M. Allegra

Francis M. Allegra

Judge